

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF DELAWARE

In re:

Chapter 11

Global Home Products LLC, et al.,<sup>1</sup>

Case No. 06-10340 (KG)  
(Jointly Administered)

Debtors.

Regal Ware, Inc.,

Appellant,

v.

Global Home Products LLC, et al.,

Appellees.

Civil Action 06-588 (JJF)

**DEBTORS' OPPOSITION TO MOTION TO EXTEND  
TIME FOR APPELLANT TO FILE OPENING BRIEF**

The above-captioned appellee debtors and debtors in possession in the above referenced chapter 11 cases (the "Debtors") hereby file their opposition to the *Motion to Extend Time for Appellant to File Opening Brief* (the "Motion") filed by appellant Regal Ware, Inc. (the "Appellant").

1. On October 18, 2006, this Court issued a memorandum order dated October 18, 2006 (the "Scheduling Order") which, *inter alia*, set a briefing schedule in the above-caption appeal (the "Appeal") and fixed November 2, 2006 as the deadline for the Appellant to file its opening brief. A copy of the Scheduling Order is attached hereto as **Exhibit A**. Paragraph 3 of the Scheduling Order provides, in relevant part:

<sup>1</sup> The Debtors are the following entities: Global Home Products LLC; GHP Holding Company LLC; GHP Operating Company LLC; Anchor Hocking Acquisition Inc.; Anchor Hocking Inc.; AH Acquisition Puerto Rico, Inc.; Anchor Hocking Consumer Glass Corporation; Anchor Hocking CG Operating Company LLC; Anchor Hocking Operating Company LLC; Burnes Acquisition Inc.; Intercraft Company; Burnes Puerto Rico, Inc.; Picture LLC; Burnes Operating Company LLC; Mirro Acquisition Inc.; Mirro Puerto Rico, Inc.; Mirro Operating Company LLC.

3. The parties shall adhere to the following briefing schedule **unless an otherwise agreed schedule is filed within fifteen (15) days of the date of this Order:**

(a) Appellant's Opening Brief on Appeal shall be filed within fifteen (15) days of the date of this Order. . . .

Scheduling Order, Paragraph 3 (emphasis added).

2. The Scheduling Order is clear: unless the parties agreed to an alternative briefing schedule in sufficient time to file an amended schedule with the Court, the briefing schedule in the Scheduling Order would control and the Appellant's opening brief would be due by November 2, 2006.

3. On October 24, 2006, Debtors' counsel sent an email to counsel for the Appellant, counsel for appellee Groupe SEB USA ("SEB"), as well as other interested parties, requesting the parties agree to brief the Debtors' anticipated motion to dismiss the Appeal prior to briefing the actual merits of the Appeal (the "October 24 Email"). As the Appellant has long been aware, the Debtors believe that the Appeal is statutorily moot because the sale of the property to SEB that is the subject of the Appeal closed over two months ago pursuant to an unstayed sale order.<sup>2</sup> As such, the Debtors believed it made economic and practical sense for the parties to first brief the issue of a case-dispositive motion, rather than simultaneously briefing the merits of the Appeal along with a motion to dismiss the Appeal. Thus, the October 24 Email was the Debtors' first attempt to agree to and file an amended briefing schedule with the Court in

---

<sup>2</sup> Appellant's claim that the motion to dismiss was "unanticipated" (*See* Motion, paragraph 2) is not credible. Even prior to the October 24 Email, the Debtors have consistently maintained that the Appeal is moot. *See e.g.* Paragraph 2 of *Appellee's Counterdesignation of Items to be Included in the Record of Appeal* filed on September 18, 2006 [District Court Docket No. 9] ("the Appellees believe that the Appeal is statutory moot because the sale of the assets that were the subject to the Sale Order (the "Property") . . . closed. . . .").

sufficient time prior to the November 2, 2006 deadline fixed by the Scheduling Order for the Appellant to file its opening brief.

4. The Appellant did not respond to the October 24 Email. On October 30, 2006, counsel for the Debtors again emailed Appellant's counsel and the other parties copied on the October 24 Email (the "October 30 Email") requesting a response to the proposal set forth in the prior email. The Debtors did not receive any timely response to the October 30 Email either. Because the Appellant did not timely respond to either the October 24 Email or the October 30 Email, the Debtors concluded that briefing would proceed in accordance with the deadlines set forth in the Scheduling Order because "an otherwise agreed schedule" was never agreed to, much less filed with the Court. The Debtors therefore awaited receipt of the Appellant's opening brief on November 2, 2006.

5. The Appellant failed to timely file its opening brief in accordance with the Scheduling Order. Instead, in the afternoon of November 2, 2006 – the deadline for Appellant to file its opening brief – Appellant's counsel emailed the Debtors, SEB and other interested parties in a belated attempt to modify the Scheduling Order. In addition, on November 2, 2006, the Appellant filed the Motion – which does not contain a hearing date – in order to obtain an extension of time to file its opening brief that was supposed to be filed on that same day

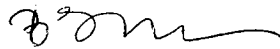
6. The circumstances under which the Appellant is now requesting an extension of time to file its opening brief are entirely self-created. The Appellant failed to timely respond to either the October 24 Email or the October 30 Email, which failure prevented the parties the necessary time to agree to and file an alternative briefing schedule with the Court.

Rather, the Appellant chose to deliberately ignore the Debtors' repeated requests to agree to a modified briefing schedule until the very deadline for the Appellant to file its brief.

The Appellant should not be rewarded for its conduct by obtaining additional time to file a brief that should have filed on November 2, 2006. The Debtors request that the Motion be denied and that the Court grant other relief as is just and proper under the circumstances.

Dated: November 3, 2006

PACHULSKI STANG ZIEHL YOUNG JONES  
& WEINTRAUB LLP



---

Laura Davis Jones (Bar No. 2436)  
David M. Bertenthal (CA Bar No. 167624)  
Bruce Grohsgal (Bar No. 3583)  
Joshua M. Fried (CA Bar No. 181541)  
919 North Market Street, 17<sup>th</sup> Floor  
P.O. Box 8705  
Wilmington, DE 19899-8705 (Courier 19801)  
Telephone: (302) 652-4100  
Facsimile: (302) 652-4400  
Email: ljones@pszyjw.com  
dbertenthal@pszyjw.com  
bgrohsgal@pszyjw.com  
jfried@pszyjw.com

Counsel to Debtors, Global Home Products LLC, et al.

# **EXHIBIT A**

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

IN RE:	:	
	:	
GLOBAL HOME PRODUCTS LLC,	:	Bankruptcy Case No. 06-10340-KG
	:	
Debtors.	:	
<hr/>		
	:	
REGAL WARE INC.,	:	
	:	
Appellant,	:	
	:	
v.	:	Civil Action No. 06-588-JJF
	:	
SEB S.A., et al.,	:	
	:	
Appellees.	:	

O R D E R

WHEREAS, the Debtor/Appellee, Global Home Products LLC, filed a Motion For Leave Of Requirements Of District Court Standing Order Dated July 23, 2004 Requiring Debtors' Mandatory Participation In Mediation Proceedings Of Appeal (D.I. 11) which has been joined by Appellees, SEB S.A., Groupe SEB USA (D.I. 13), the Official Committee of Unsecured Creditors (D.I. 15), and Wachovia Bank (D.I. 16);

WHEREAS, the Appellant, Regal Ware, Inc., has filed a Statement In Support Of Mediation Of Its Appeal Pursuant To The Standing Mediation Order Of This Court (D.I. 14) expressing its desire to have the mediation go forward;

WHEREAS, in the circumstances of this case, the Court agrees to waive the mediation requirement;

NOW THEREFORE, IT IS HEREBY ORDERED that:

1. The Debtor Appellant's Motion For Leave Of Requirements Of District Court Standing Order Dated July 23, 2004 Requiring Debtors' Mandatory Participation In Mediation Proceedings Of Appeal (D.I. 11) is **GRANTED**.

2. The mandatory mediation requirement for the above-captioned appeal is waived.

3. The parties shall adhere to the following briefing schedule unless an otherwise agreed upon schedule is filed within fifteen (15) days of the date of this Order:

a. Appellant's Opening Brief on appeal shall be filed within fifteen (15) days of the date of this Order.

b. The Answering Brief on appeal shall be filed within fifteen (15) days of receipt of the Opening Brief.

c. The Reply Brief on appeal shall be filed within ten (10) days of receipt of the Answering Brief.

October 18, 2006  
DATE

Joseph J. Farnan, Jr.  
UNITED STATES DISTRICT JUDGE

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

In re:

Chapter 11

GLOBAL HOME PRODUCTS LLC, et al.,<sup>1</sup>  
Debtors.

Case No. 06-10340 (KG)  
(Jointly Administered)

REGAL WARE, INC.,

Appellant,

v.

GLOBAL HOME PRODUCTS LLC, et al.,  
Appellees.

Civil Action No. 06-588 (JJF)

**CERTIFICATE OF SERVICE**

I, Bruce Grohsgal, hereby certify that on the 3<sup>rd</sup> day of November, 2006, I caused a copy of the following document(s) to be served on the individuals on the attached service list(s) in the manner indicated:

**Debtors' Opposition to Motion to Extend Time for Appellant to File Opening Brief**



Bruce Grohsgal (Bar No. 3583)

<sup>1</sup> The Debtors are the following entities: Global Home Products LLC; GHP Holding Company LLC; GHP Operating Company LLC; Anchor Hocking Acquisition Inc.; Anchor Hocking Inc.; AH Acquisition Puerto Rico, Inc.; Anchor Hocking Consumer Glass Corporation; Anchor Hocking CG Operating Company LLC; Anchor Hocking Operating Company LLC; Burnes Acquisition Inc.; Intercraft Company; Burnes Puerto Rico, Inc.; Picture LLC; Burnes Operating Company LLC; Mirro Acquisition Inc.; Mirro Puerto Rico, Inc.; Mirro Operating Company LLC.



GHP – Regal Ware, Inc. Service List  
Case No. 06-10340 (KG)  
Document No. 120310  
02 – Hand Delivery  
02 – First Class Mail

**Hand Delivery**

(Mediator)

Richard G. Elliott, Jr., Esq.  
Richards, Layton & Finger, P.A.  
One Rodney Square  
920 North King Street  
Wilmington, DE 19801

**Hand Delivery**

Steven K. Kortanek, Esq.  
Patrick A. Costello, Esq.  
Klehr, Harrison, Harvey, Branzburg & Ellers LLP  
919 North Market Street, Suite 1000  
Wilmington, DE 19801

**First Class Mail**

Morton R. Branzburg, Esq.  
Klehr, Harrison, Harvey, Branzburg & Ellers LLP  
260 South Broad Street, Suite 400  
Philadelphia, PA 19102

**First Class Mail**

Daniel R. Johnson, Esq.  
Ryan Kromholz & Manion, S.C.  
3360 Gateway Road  
Brookfield, WI 53045

Global Home Products LLC 2002 Service List  
Case No. 06-10340 (KG)  
Document No. 117001  
21 – Hand Delivery  
01 – Interoffice Delivery  
56 – First Class Mail  
02 – Foreign First Class Mail

(Counsel to the Debtors)  
Laura Davis Jones, Esquire  
Bruce Grohsgal, Esquire  
Sandra G. M. Selzer, Esquire  
Pachulski Stang Ziehl Young Jones & Weintraub  
LLP  
919 North Market Street, 17<sup>th</sup> Floor  
P.O. Box 8705  
Wilmington, DE 19899-8705

**Interoffice Mail**

(Counsel to the Debtors)  
David M. Bertenthal, Esquire  
Joshua M. Fried, Esquire  
Pachulski Stang Ziehl Young Jones & Weintraub  
LLP  
150 California Street, 15<sup>th</sup> Floor  
San Francisco, CA 94111

**Hand Delivery**

(Copy Service)  
Parcels, Inc.  
Vito I. DiMaio  
4 East Seventh Street  
Wilmington, DE 19801

**Hand Delivery**

(United States Trustee)  
Mark Kenney, Esquire  
Office of the United States Trustee  
J. Caleb Boggs Federal Building  
844 North King Street, Suite 2207  
Lockbox 35  
Wilmington, DE 19801

**Hand Delivery**

(Counsel to Wachovia Bank, National Association)  
Joseph H. Huston, Jr., Esquire  
Thomas G. Whalen, Jr., Esquire  
Stevens & Lee, P.C.  
1105 North Market Street, 7<sup>th</sup> Floor  
Wilmington, DE 19801

**Hand Delivery**

(Counsel to Madeleine, L.L.C.)  
Robert J. Dehney, Esquire  
Gilbert R. Saydah, Jr., Esquire  
Morris, Nichols, Arsht & Tunnell LLP  
Chase Manhattan Centre  
1201 North Market Street, 18<sup>th</sup> Floor  
Wilmington, DE 19801

**Hand Delivery**

(Counsel to Global Home Products Investors, LLC)  
Adam G. Landis, Esquire  
Kerri K. Mumford, Esquire  
Landis Rath & Cobb LLP  
919 North Market Street, Suite 600  
Wilmington, DE 19801

**Hand Delivery**

(U.S. Attorney)  
Ellen W. Slights, Esquire  
U.S. Attorney's Office  
The Nemours Building  
1007 Orange Street, Suite 700  
P.O. Box 2046  
Wilmington, DE 19899-2046

**Hand Delivery**

(Counsel to United Steelworkers)  
Susan E. Kaufman, Esquire  
Heiman Gouge & Kaufman, LLP  
800 King Street, Suite 303  
Wilmington, DE 19899-2046

**Hand Delivery**

(Counsel to Morrison Express Corp (USA))

Daniel K. Hogan, Esquire

The Hogan Firm

1311 Delaware Avenue

Wilmington, DE 19806

**Hand Delivery**

(Counsel to Perot Systems Corporation)

Laurie Selber Silverstein, Esquire

Potter Anderson & Corroon LLP

Hercules Plaza, 6<sup>th</sup> Floor

1313 North Market Street

Wilmington, DE 19801

**Hand Delivery**

(Counsel to Kawasaki Kisen Kaisha Ltd. and "K"  
Line America, Inc.)

Daniel K. Astin, Esquire

Anthony M. Saccullo, Esquire

Mary E. Augustine, Esquire

The Bayard Firm

222 Delaware Avenue, Suite 900

Wilmington, DE 19801

**Hand Delivery**

(Counsel to xpedx, a Division of International Paper  
Company)

Stephanie A. Fox, Esquire

Maron Marvel Bradley & Anderson, P.A.

1201 North Market Street

Wilmington, DE 19801

**Hand Delivery**

(Counsel to Automotive Rentals, Inc.)

John V. Fiorella, Esquire

Archer & Greiner, P.C.

300 Delaware Avenue, Suite 1370

Wilmington, DE 19801

**Hand Delivery**

(Counsel to the Official Committee of Unsecured  
Creditors)

David M. Fournier, Esquire

Pepper Hamilton LLP

1313 Market Street, Suite 5100

Wilmington, DE 19801

**Hand Delivery**

(Counsel to Thai United Frame Company, Ltd.)

Victoria W. Counihan, Esquire

Monica L. Loftin, Esquire

Dennis A. Meloro, Esquire

Greenberg Taurig, LLP

1007 North Orange Street, Suite 1200

Wilmington, DE 19801

**Hand Delivery**

(Counsel to Sairwind Company, Ltd. and Xiamen  
Junyi Metal Co., Ltd.)

William P. Bowden, Esquire

Amanda M. Winfree, Esquire

Ashby & Geddes, P.A.

222 Delaware Avenue, 17<sup>th</sup> Floor

Wilmington, DE 19801

**Hand Delivery**

(Counsel to C.R. Gibson, Inc.)

Eric Lopez Schnabel, Esquire

Peter J. Duhig, Esquire

Klett Rooney Lieber & Schorling, P.C.

1000 West Street, Suite 1410

Wilmington, DE 19801

**Hand Delivery**

(Counsel to Aon Consulting)

Richard W. Riley, Esquire

Duane Morris LLP

1100 North Market Street, Suite 1200

Wilmington, DE 19801

**Hand Delivery**

(Counsel to Lifetime Brands, Inc.)  
Ronald S. Gellert, Esquire  
Eckert Seamans Cherin & Mellott, LLC  
300 Delaware Avenue, Suite 1360  
Wilmington, DE 19801

**Hand Delivery**

(Counsel to Industria Mexicana del Aluminio, S.A. de CV)  
Duane D. Werb, Esquire  
Werb & Sullivan  
300 Delaware Avenue  
P.O. Box 25046  
Wilmington, DE 19899

**Hand Delivery**

(Counsel to SEB S.A. and Groupe SEB USA)  
Gregg M. Galardi, Esquire  
Matthew P. Ward, Esquire  
Skadden, Arps, Slate, Meagher & Flom LLP  
One Rodney Square  
P.O. Box 636  
Wilmington, DE 19899

**Hand Delivery**

(Counsel to Tennant Financial Services; NMHG Financial Services, Inc.)  
George T. Lees, Esquire  
Rawle and Henderson, LLP  
300 Delaware Avenue, Suite 1015  
P.O. Box 588  
Wilmington, DE 19899-0588

**Foreign First Class Mail**

(Top 40 Creditor)  
Mr. Samson Hui  
Ms. Amanda Lo  
Zhejiang Supor Cookware Co Ltd.  
No. 501 Bin'an Road  
Binjiang Hi-Tech Development Zone  
Hangzhou, Zhejiang 310052 P.R. China

**Foreign First Class Mail**

Jose Paulo Menezes Barbosa  
Novelis do Brasil Ltda.  
Departamento Juridico  
Caixa Postal 03918  
San Paulo, SP, 01060-970, BRASIL

**First Class Mail**

(Counsel to the Official Committee of Unsecured Creditors)  
Sharon Levine, Esquire  
Bruce Buechler, Esquire  
Lowenstein Sandler PC  
65 Livingston Avenue  
Roseland, NJ 07068-1791

**First Class Mail**

(Attorney General)  
Alberto Gonzales, Esquire  
Office of the Attorney General  
U.S. Department of Justice  
950 Pennsylvania Avenue, N.W.  
Washington, DC 20530-0001

**First Class Mail**

Attn: Insolvency  
District Director  
Internal Revenue Service  
31 Hopkins Plaza, Room 1150  
Baltimore, MD 21201

**First Class Mail**

Securities & Exchange Commission  
100 F Street, NE  
Washington, DC 20549

**First Class Mail**

Nathan Fuchs, Esquire  
Securities & Exchange Commission  
New York Regional Office  
3 World Financial Center  
New York, NY 10285

**First Class Mail**

Secretary of Treasury  
15<sup>th</sup> & Pennsylvania Avenue, NW  
Washington, DC 20020

**First Class Mail**

Secretary of State  
Division of Corporations  
Franchise Tax  
P.O. Box 7040  
Dover, DE 19903

**First Class Mail**

Office of the General Counsel  
Pension Benefit Guaranty Corp.  
1200 K Street, N.W.  
Washington, DC 20005-4026

**First Class Mail**

(Debtors)  
Mark Eichhorn, Interim Chief Executive Officer  
Global Home Products, LLC  
519 North Pierce Avenue  
Lancaster, OH 43130

**First Class Mail**

(Financial Advisors to Debtors)  
Ronald Stengel  
Conway Del Genio Gries & Co., LLC  
Olympic Tower  
645 Fifth Avenue  
New York, NY 10022

**First Class Mail**

(Counsel to Wachovia Bank, National Association)  
Jonathan N. Helfat, Esquire  
Matthew J. Miller, Esquire  
Otterbourg, Steindler, Houston & Rosen, P.C.  
230 Park Avenue  
New York, NY 10169-0075

**First Class Mail**

(Counsel to Madeleine L.L.C.)  
Jesse H. Austin, III, Esquire  
Paul, Hastings, Janofsky & Walker LLP  
600 Peachtree Street, N.E., Suite 2400  
Atlanta, GA 30308

**First Class Mail**

(Counsel to Global Home Products Investors, LLC)  
Michael L. Cook, Esquire  
Sophie S. Kim, Esquire  
Schulte Roth & Zabel LLP  
919 Third Avenue  
New York, NY 10022

**First Class Mail**

(Counsel to United Steelworkers)  
David R. Jury, Esquire  
Assistant General Counsel  
United Steelworkers  
Five Gateway Center, Room 807  
Pittsburgh, PA 15222

**First Class Mail**

(Counsel to FMC Wyoming Corporation)  
Robert Szwajkos, Esquire  
Daniel P. Mazo, Esquire  
Curtin & Heefner, LLP  
250 North Pennsylvania Avenue  
Morrisville, PA 19067

**First Class Mail**

(Counsel to October-Design, Inc.)  
Trish D. Lazich, Esquire  
Ulmer & Berne LLP  
Skylight Office Tower  
1660 West 2<sup>nd</sup> Street, Suite 1100  
Cleveland, OH 44113-1448

**First Class Mail**

(Counsel to Perot Systems Corporation)  
Robert E. Delaney, Esquire  
Associate General Counsel  
Perot Systems  
2300 West Plano Parkway  
Plano, TX 75070-8499

**First Class Mail**

(Counsel to Round Rock ISD)  
Diane W. Sanders, Esquire  
Linebarger Goggan Blair & Sampson, LLP  
1949 South IH 35  
P.O. Box 17428  
Austin, TX 78760-7428

**First Class Mail**

Rosa Dominy  
Bankruptcy Administration  
IKON Financial Services  
1738 Bass Road  
P.O. Box 13708  
Macon, GA 31208-3708

**First Class Mail**

(Counsel to Kawasaki Kisen Kaisha Ltd. and "K"  
Line America, Inc.)  
Paul S. Bliley, Jr., Esquire  
Williams Mullen  
Two James Center  
1021 East Cary Street  
P.O. Box 1320  
Richmond, VA 23218-1320

**First Class Mail**

(Counsel to Covington Electric System and Covington Gas,  
Water and Sewer, each a division of the City of Covington,  
TN)  
Nicholas W. Whittenburg, Esquire  
Miller & Martin PLLC  
Suite 1000, Volunteer Building  
832 Georgia Avenue  
Chattanooga, TN 37402-2289

**First Class Mail**

(Counsel to Duquesne Light Company)  
S. James Wallace, Esquire  
Griffitii, McCague & Wallace, P.C.  
The Gulf Tower, 38<sup>th</sup> Floor  
707 Grant Street  
Pittsburgh, PA 15219

**First Class Mail**

(Counsel to xpedx, a Division of International Paper  
Company)  
E. Franklin Childress, Jr., Esquire  
Baker Donelson Bearman Caldwell & Berkowitz,  
P.C.  
165 Madison Avenue, Suite 2000  
Memphis, TN 38103

**First Class Mail**

(Counsel to N/P)  
Keith Simon, Esquire  
Latham & Watkins LLP  
Sears Tower, Suite 5800  
233 South Wacker Drive  
Chicago, IL 60606

**First Class Mail**

Sandra Garrick-Tinto, Esquire  
Pension Benefit Guaranty Corporation  
Office of the Chief Counsel  
1200 K Street, N.W.  
Washington, D.C. 20005-4026

**First Class Mail**

(Counsel to County of Williamson, City of Taylor,  
Taylor Independent School District)  
Michael Reed, Esquire  
McCreary, Veselka, Bragg & Allen, P.C.  
5929 Balcones Drive, Suite 200  
P.O. Box 26990  
Austin, TX 78755

**First Class Mail**

(Counsel to 41 Madison L.P.)  
Jonathan L. Flaxer, Esquire  
Golenbock Eiseman Assor Bell & Peskoe LLP  
437 Madison Avenue  
New York, NY 10022

**First Class Mail**

(Counsel to Thai United Frame Company, Ltd.)  
A. Davis Whitesell, Esquire  
Christopher M. Candon, Esquire  
Cohn Whitesell & Goldberg LLP  
101 Arch Street  
Boston, Ma 02110

**First Class Mail**

(Advisor to Thai United Frame Company, Ltd.)  
George M. Kelakos  
Kelakos Advisors LLC  
Two Sound View Drive, Suite 100  
Greenwich, CT 06830

**First Class Mail**

(Counsel to Color-Box, Inc.)  
Michael H. Traison, Esquire  
Miller, Canfield, Paddock & Stone, P.L.C.  
150 W. Jefferson Avenue, Suite 2500  
Detroit, MI 48226

**First Class Mail**

(Counsel to Sairwind Company, Ltd. and Xiamen Junyi Metal Co., Ltd.)  
Eric E. Sagerman, Esquire  
Winston & Strawn LLP  
333 South Grand Avenue  
Los Angeles, CA 90071-1543

**First Class Mail**

(Counsel to Sairwind Company, Ltd. and Xiamen Junyi Metal Co., Ltd.)  
Brian Y. Lee, Esquire  
Winston & Strawn LLP  
101 California Street  
San Francisco, CA 94111-5802

**First Class Mail**

(Counsel to C.R. Gibson, Inc.)  
J. Douglas Bacon, Esquire  
Keith A. Simon, Esquire  
Latham & Watkins LLP  
Sears Tower, Suite 5800  
233 South Wacker Drive  
Chicago, IL 60606

**First Class Mail**

Warren H. Williams, Treasurer  
S.P. Richards, Co.  
6300 Highlands Parkway, SE  
Smyrna, GA 30082

**First Class Mail**

(Counsel to Unicity Integrated Logistics, Inc.)  
Jennifer D. Larkin, Esquire  
Linowes and Blocher LLP  
7200 Wisconsin Avenue, Suite 800  
Bethesda, MD 20814-4842

**First Class Mail**

(Counsel to Office of Unemployment Compensation Tax Services, Dept. of Labor and Industry, Commonwealth of Pennsylvania)  
Sharon L. Royer, UC Tax Agent/Bankruptcy Rep.  
Harrisburg Bankruptcy & Compliance Office  
1171 S. Cameron Street, Room 312  
Harrisburg, PA 17104-2513

**First Class Mail**

(Counsel to Superior Laminating, LLC)  
Thomas W. Halm, Esquire  
Buchanan Ingersoll PC  
700 Alexander Park, Suite 300  
Princeton, NJ 08540

**First Class Mail**

(Special Request)  
Mr. Danny B. Head, President  
Specialty Matboard Corp.  
363 Fossett Road  
Guntersville, AL 35976

**First Class Mail**

(Counsel to ASD Group)  
Paul Silverstein, Esquire  
Richard Baumfield, Esquire  
Andrews & Kurth LLP  
450 Lexington Avenue, 15<sup>th</sup> Floor  
New York, NY 10017

**First Class Mail**

(Counsel to Aon Consulting)  
Brian W. Bisignani, Esquire  
Duane Morris LLP  
305 North Front Street  
P.O. Box 1003  
Harrisburg, PA 17108-1003

**First Class Mail**

(Counsel to Perot Systems Corporation)  
James Donnell, Esquire  
Andrews Kurth LLP  
600 Travis, Suite 4200  
Houston, TX 77002

**First Class Mail**

(Counsel to M Booth & Associates Inc.)  
Miles Baum, Esquire  
Davis & Gilbert LLP  
1740 Broadway  
New York, NY 10019

**First Class Mail**

Margi Booth, President  
M Booth & Associates Inc.  
300 Park Avenue South  
New York, NY 10010

**First Class Mail**

Tennessee Department of Revenue  
c/o TN Attorney General's Office, Bankruptcy  
Division  
Attn: Laura L. McCloud  
P.O. Box 20207  
Nashville, TN 37202-0207

**First Class Mail**

(Counsel to Canon Financial Services, Inc.)  
Andrew Sklar, Esquire  
Law Offices of Andrew Sklar, PC  
411 Route 70 East – Suite 200  
Cherry Hill, NJ 08034

**First Class Mail**

(Counsel to Westar/Polaris Office II LLC)  
Michael C. Rupe, Esquire  
Katten Muchin Rosenman LLP  
525 West Monroe Street  
Chicago, IL 60661

**First Class Mail**

(Counsel to Risheng Enterprises Co. Ltd.)  
Carole Neville, Esquire  
Mark A. Fink, Esquire  
Sonnenschein Nath & Rosenthal LLP  
1221 Avenue of the Americas  
New York, NY 10020-1089

**First Class Mail**

(Counsel to Dallas County)  
Elizabeth Weller, Esquire  
Linebarger Goggan Blair & Sampson, LLP  
2323 Bryan Street, Suite 1600  
Dallas, TX 75201

**First Class Mail**

(Counsel to CitiCapital Commercial Leasing  
Corporation and Citicorp Del-Lease, Inc.)  
Sergio I. Scuteri, Esquire  
Farr, Burke, Gambacorta & Wright  
1000 Atrium Way, Suite 401  
Mount Laurel, NJ 08054

**First Class Mail**

(Counsel to Lifetime Brands, Inc.)  
Neil E. Herman, Esquire  
Leonard Klingbaum, Esquire  
Morgan, Lewis & Bockius, LLP  
101 Park Avenue  
New York, NY 10178

**First Class Mail**

(Counsel to Industria Mexicana del Aluminio, S.A.  
de CV)  
David A. Wender, Esquire  
Dennis J. Connolly, Esquire  
Alston & Bird LLP  
1201 West Peachtree Street  
Atlanta, GA 30309-3424



**First Class Mail**

(Counsel to State of Michigan, Department of  
Treasury)

Michael A. Cox, Attorney General

Julius O. Curling, Assistant Attorney General

Cadillac Place

3030 West Grand Blvd., Suite 10-200

Detroit, MI 48202

**First Class Mail**

(Counsel to NMHG Financial Services, Inc.;  
Tennant Financial Services)

Sherry D. Lowe, Esquire

Lamm Rubenstone Lesavoy Butz & David LLC

3600 Horizon Boulevard, Suite 200

Trevose, PA 19053

**First Class Mail**

(Counsel to Unisource Worldwide Inc.)

Lynn Hamilton Butler, Esquire

Brown McCarroll, L.L.P.

111 Congress Avenue, Suite 1400

Austin, TX 78701

**First Class Mail**

(Counsel to Novelis do Brasil Ltda)

Marvin A. Sicherman, Esquire

Dettelbach, Sicherman & Baumgart

1100 Ohio Savings Plaza

1801 E. 9<sup>th</sup> Street

Cleveland, OH 44114-3169

**First Class Mail**

(Counsel to State of New Jersey, Department of  
Environmental Protection)

Mary Ellen Halloran, Deputy Attorney General

Department of Law & Public Safety

Division of Law

Richard J. Hughes Justice Complex

P.O. Box 093

Trenton, NJ 08625-0093